



2014 - MASON INCOME TAX RETURN - 2014

FILE ON OR BEFORE APRIL 15, 2015 – FILING REQUIRED EVEN IF NO TAX IS DUE.
LATE FILING AND/OR LATE PAYMENT OF TAX DUE SUBJECTS YOU TO A MINIMUM \$20 PENALTY.
90% OF THE TAX MUST BE PAID BY JANUARY 31, 2015 TO AVOID PENALTY AND INTEREST.

Phone: (513) 229-8535
Fax: (513) 229-8531
www.imagemason.org
Make checks payable to:
**CITY OF MASON
TAX OFFICE**

Account Number _____

Name _____

Address _____

City/State/Zip _____

E-mail _____

MAY THE TAX OFFICE COMMUNICATE WITH YOU VIA THE ABOVE E-MAIL ADDRESS? YES NO

SOCIAL SECURITY # _____

SPOUSE'S SS # _____

DID YOU FILE A MASON RETURN LAST YEAR? YES NO

ARE YOU A FULLTIME STUDENT? YES NO

ARE YOU A NEW RESIDENT? YES NO

IF YOU MOVED DURING THE YEAR:

PRIOR ADDRESS _____

DATE MOVED TO MASON _____

DATE MOVED FROM MASON _____

CITY OF RESIDENCE _____

RESIDENT NON-MASON RESIDENT

FILING STATUS Single
 Married filing joint return (do not have to file same status as Federal). Did you file a joint or separate Mason return last year? Joint Separate
 Married filing separate Mason return. Enter spouse's social security number above and full name here. ▶ _____

IF FILING PAPER RETURN, YOU MUST ATTACH:

INCOME

1. Total Wages from page 2, Worksheet A, line E, Column 1.....	1	\$	_____
2. Total 2106 Expenses from page 2, Worksheet A, line E, Column 2	2	\$	_____
3. Part-year Resident Adjustment (explain calculation)	3	\$	_____
4. TAXABLE WAGES, SUBTRACT LINES 2 & 3 FROM LINE 1	4	\$	_____
5. Total other income from page 2, Worksheet B, line 6 (IF LOSS ENTER 0)	5	\$	_____
6. MASON TAXABLE INCOME (ADD LINES 4 AND 5)	6	\$	_____

→ W-2(s)
→ FORM 2106
→ EXPLANATION
→ FED. 1040 PG 1
→ FED. SCHS C,E,F
1099-MISC
FORM 4797

TAX 7. MASON INCOME TAX – MULTIPLY LINE 6 BY 1.12% (.0112)..... 7 \$ _____

TAX WITHHELD, PAYMENTS AND CREDITS

8. a. Resident Homeowner Credit (DO YOU QUALIFY? SEE INSTRUCTIONS) Multiply line 6 by 0.12% (.0012) 8a	\$	_____
b. Credit for Taxes Withheld for Other Cities (from page 2, Worksheet A, line E, Column 6a or 6b) 8b	\$	_____
c. Credit for Taxes Paid to Other Cities (from page 2, Worksheet C, line C)	8c	\$
d. Enter on line 8 Total of 8a plus 8b plus 8c	8	\$

→ OTHER CITY RETURN

9. Total Mason income tax withheld from page 2, Worksheet A, line E, Column 4	9	\$	_____
10. Prior year overpayments	10	\$	_____
11. Estimated payments	11	\$	_____
12. TOTAL PAYMENTS AND CREDITS – ADD LINES 8 THROUGH 11.....	12	\$	_____

BALANCE DUE, REFUND OR CREDIT

13. TAX DUE. If line 7 is more than line 12, enter tax due here (See Step-By-Step Instructions)	13	\$	_____
14. Penalty: late filing or late payment penalty, see General Information (N)	14	\$	_____
15. Interest: See General Information (O)	15	\$	_____
16. TOTAL DUE (ADD LINES 13 THROUGH 15) (ENTER \$0 IF LESS THAN \$3)	16	\$	_____
17. OVERPAYMENT. If line 7 is less than line 12, enter result less P&I (lines 14-15) if any.....	17	\$	_____
18. AMOUNT FROM LINE 17 TO BE CREDITED TO NEXT YEAR (Enter 0 if less than \$3)	18	\$	_____
19. AMOUNT FROM LINE 17 TO BE REFUNDED (No refund if less than \$3)	19	\$	_____

DECLARATION OF ESTIMATED TAX FOR 2015

ESTIMATE FOR NEXT YEAR

20. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1.12% (.0112)	20	\$	_____
21. a. RESIDENT HOMEOWNER CREDIT (IF YOU QUALIFY) MULTIPLY TOTAL INCOME BY 0.12% (.0012)	a	\$	_____
b. TOTAL INCOME TAXED BY ANOTHER CITY \$ _____ MULTIPLY BY 1% (.01) IF CLAIMING RESIDENT HOMEOWNER CREDIT; OTHERWISE MULTIPLY BY 1.12% (.0112) IF OTHER CITY TAXING RATE IS ≥ 1.12%.....	b	\$	_____
c. TAX WITHHELD FOR MASON	c	\$	_____
d. TOTAL CREDITS (ADD LINES 21A THROUGH 21C)	21	\$	_____
22. NET ESTIMATED TAX LIABILITY (SUBTRACT LINE 21 FROM LINE 20) NOTE: 90% OF YOUR ACTUAL TAX LIABILITY MUST BE PAID BY JANUARY 31, 2016 TO AVOID A PENALTY.	22	\$	_____
23. ENTER PRIOR YEAR CARRYOVER CREDIT FROM LINE 18 ABOVE.	23	\$	_____
24. SUBTRACT LINE 23 FROM LINE 22 (ESTIMATED TAX FOR 2015)	24	\$	_____
25. FIRST QUARTER ESTIMATED PAYMENT (LINE 24 DIVIDED BY 4)*	25	\$	_____

TOTAL DUE

26. Enter balance due from line 16 above (enter \$0 if less than \$3)	26	\$	_____
27. TOTAL TAX DUE ADD LINES 25 & 26. PLEASE MAKE CHECKS PAYABLE TO CITY OF MASON TAX OFFICE	27	\$	_____

*First Quarter Estimate included here. Blank 2nd, 3rd and 4th Quarter Courtesy Coupons are available at www.imagemason.org.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF TAXPAYER (REQUIRED) _____ DATE _____

SIGNATURE OF SPOUSE (REQUIRED IF JOINT RETURN) _____ PHONE # _____

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER _____ DATE _____ E-MAIL _____

NAME AND ADDRESS OF PREPARER _____ PHONE # _____

MAY THE MASON TAX OFFICE DISCUSS THIS RETURN WITH THE PREPARER SHOWN? YES NO

TO PAY BY CREDIT CARD: Enter number and expiration date fully and accurately.

NO. _____

NO. _____

EXP. DATE / / AMOUNT AUTHORIZED: \$ _____

PHONE NUMBER: (H) _____ (W) _____

CARDHOLDER SIGNATURE: _____

WORKSHEET A – SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION PER W-2(S) (PLEASE SEE THE STEP-BY-STEP INSTRUCTIONS)

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	
				USE ONLY IF "MASON" IN BOX 20	USE ONLY IF CITY OTHER THAN "MASON" IN BOX 20	--A-- USE ONLY IF TAKING RESIDENT HOMEOWNER CREDIT LINE 8A	--B-- USE ONLY IF NOT TAKING RESIDENT HOMEOWNER CREDIT LINE 8A
NAME OF EMPLOYER	W-2 BOX 5 MEDICARE WAGES; IF BOX 5 BLANK, USE BOX 18	2106 EXPENSES (IF ANY), SEE GENERAL INFORMATION (I)	CITY WHERE EMPLOYED (W-2 BOX 20)	W-2 BOX 19 MASON TAX WITHHELD	LOCAL WAGES (OTHER THAN MASON) FROM W-2 BOX 18 (CANNOT EXCEED AMOUNT IN COLUMN 1)	CREDIT FOR OTHER CITY'S TAX WITHHELD (subtract COL 2 FROM COL 5 AND multiply RESULT BY 1%)	CREDIT FOR OTHER CITY'S TAX WITHHELD (subtract COL 2 FROM COL 5 AND multiply RESULT BY 1.12%) ENTER SMALLER OF THIS AMOUNT OR W-2 BOX 19
A.							
B.							
C.							
D.							
E. TOTALS, IF NONE ENTER 0							
	↳ PAGE 1, LINE 1	↳ PAGE 1, LINE 2		↳ PAGE 1, LINE 9			↳ PAGE 1, LINE 8B ←

- 2014 REFUND FROM ANOTHER CITY? CALCULATE COLUMN 6 CREDIT USING FINAL WAGES TAXABLE TO OTHER CITY, not BOX 18 AMOUNT. ATTACH DOCUMENTATION
- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET A

WORKSHEET B – OTHER TAXABLE INCOME (SEE GENERAL INFORMATION L AND STEP-BY-STEP INSTRUCTIONS)

- NET PROFIT/LOSS FROM BUSINESS (SCHEDULE C) AND FARMING (SCHEDULE F)**
 - Total Business Income or (Loss) per Form 1040, line 12 (Attach all Federal Schedules C) a. _____
 - Total Farm Income or (Loss) per Form 1040, line 18 (Attach all Federal Schedules F) b. _____
 - Total (add a plus b)..... c. _____
 - Percentage Taxable to Mason (Full Year Residents enter 100%)..... d. _____
 - Amount Subject to Tax (Multiply c times d)..... **Total (B-1)** e. _____
- SUPPLEMENTAL INCOME AND LOSS (Attach all Schedules E)**
 - Net Rental Income or (Loss) a. _____
 - Net Income (Loss) from Partnerships, S Corporations, Estates and Trusts, Other b. _____
 - Total Schedule E Income (Loss) (add a and b) (Should agree with line 17 Form 1040) c. _____
 - Percentage Taxable to Mason (Full Year Residents Enter 100%) d. _____
 - Amount Subject To Tax (Multiply c times d) **Total (B-2)** e. _____
- TOTAL OTHER INCOME NOT INCLUDED ABOVE (Attach all Applicable Documentation)**
 - Total 1099-Misc Income not Included in Federal Schedule C a. _____
 - Other (Explain) b. _____
 - Amount Subject To Tax (Add a plus b) **Total (B-3)** c. _____
- TAXABLE INCOME BEFORE PRIOR YEAR LOSSES (TOTAL B-1+TOTAL B-2+TOTAL B-3) Sub-Total (B-4)**
(Note: If loss, the loss will be entered in the tax system and can be used within 5 years to offset similar [non W-2] income.)
- PRIOR YEAR LOSSES CARRIED FORWARD AND USED IN CURRENT YEAR**
 - YEARS 2009 (_____) + 2010 (_____) + 2011 (_____) + 2012 (_____) + 2013 (_____) = **Total (B-5)** _____
- TAXABLE INCOME AFTER PRIOR YEAR LOSSES (subtract B-5 from B-4) Total (B-6)**
(Note: Enter "0" if Total B-5 is Greater than Total B-4.)

↳ PAGE 1, LINE 5

- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET B

WORKSHEET C – CALCULATION OF CREDIT FOR TAXES PAID TO OTHER CITIES FOR NON W-2 INCOME ONLY

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
INCOME SOURCE BUSINESS NAME/RENTAL/ETC.	NAME OF CITY	TAXABLE INCOME (ATTACH LOCAL RETURN)	LOCAL TAXES PAID TO ANOTHER CITY AS SHOWN ON RETURN	CREDIT FOR TAXES PAID TO ANOTHER CITY (COLUMN 2 X 1%) (NOTE: IF NOT TAKING RESIDENT HOMEOWNER CREDIT, MULTIPLY BY UP TO 1.12% – NOT TO EXCEED OTHER CITY TAX RATE.)
A.				
B.				
SUBTOTAL				
C. MULTIPLY THE SUBTOTAL IN COLUMN 4 BY THE PERCENTAGE ON WORKSHEET B, LINE 1d or 2d			TOTAL	

- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET C

↳ PAGE 1, LINE 8C